

PREFACE



IN constructing this work the author has endeavored to present a course of instruction in book-keeping not only thoroughly practical, but as simple, brief and clear as possible, which is needed at the present day to save time and labor.

Another unique feature of this book is that full explanations on the Day-Book, Journal, Cash, etc., are given. In short, the aim has been to make this subject extremely easy for the student to master.